

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF SOUTH CAROLINA  
GREENVILLE DIVISION

UNITED STATES OF AMERICA

Plaintiff,

v.

JOHN HOWARD ALEXANDER, a/k/a  
HOWARD IRA SMALL, INDIVIDUALLY  
and AS TRUSTEE OF THE ALEXANDER  
FAMILY TRUST

Defendant.

Civil No. 6:08-cv-03760-GRA

**DECLARATION OF JAMES C. STRONG**

1. I am a trial attorney with the Tax Division at the Department of Justice, representing the United States in this action. I was admitted *pro hac vice* to this Court on November 21, 2008. (Doc. # 6).

2. Attached to this Declaration is a true and correct copy of the deposition transcript of John Howard Alexander, taken on July 27, 2009.

3. Attached to this Declaration is a true and correct copy of the deposition transcript of Heather Ferguson, taken on July 27, 2009.

4. Attached to this Declaration as Exhibit 2 is a true and correct copy of a document entitled Mortgage of Real Estate, filed on October 16, 2003 in Greenville County, South Carolina.

5. Attached to this Declaration as Exhibit 3 is a true and correct copy of a document entitled Mortgage of Real Estate, filed on July 27, 2006 in Greenville County, South Carolina.

6. Attached to this Declaration as Exhibit 4 is a true and correct copy of a document entitled Title to Real Estate, filed on October 16, 2003 in Greenville County, South Carolina.

7. Attached to this Declaration as Exhibit 5 is a true and correct copy of a document entitled "Your Privacy and Asset Accumulation Guide – by FTG Version 10/00." The document was attached to the deposition of John Howard Alexander as Plaintiff's Deposition Exhibit 15.

8. Attached to this Declaration as Exhibit 6 is a true and correct copy of a separate document entitled "Your Privacy and Asset Accumulation Guide – by FTG Version 10/00." The document was attached to the deposition of John Howard Alexander as Plaintiff's Deposition Exhibit 16.

9. Attached to this Declaration as Exhibit 7 is a true and correct copy of a document entitled "Family Trust." The document was attached to the deposition of John Howard Alexander as Plaintiff's Deposition Exhibit 17.

10. Attached to this Declaration as Exhibit 8 is a true and correct copy of a document entitled "Management Trust." The document was attached to the deposition of John Howard Alexander as Plaintiff's Deposition Exhibit 18.

11. Attached to this Declaration as Exhibit 9 is a true and correct copy of a document entitled "Banking Trusts." The document was attached to the deposition of John Howard Alexander as Plaintiff's Deposition Exhibit 20.

12. Attached to this Declaration as Exhibit 10 is a true and correct copy of a document entitled "Holding Trusts." The document was attached to the deposition of John Howard Alexander as Plaintiff's Deposition Exhibit 19.

13. Attached to this Declaration as Exhibit 11 is a true and correct copy of a document that is a Table of Contents for "Aware Management Administrative Trusts." The document was attached to the deposition of John Howard Alexander as Plaintiff's Deposition Exhibit 22.

14. Attached to this Declaration as Exhibit 12 is a true and correct copy of a newsletter entitled "Aware American" and dated September 1996. The document was attached to the deposition of John Howard Alexander as Plaintiff's Deposition Exhibit 23.

15. Attached to this Declaration as Exhibit 13 is a true and correct copy of a document entitled "The Aware Group's Referral Program." The document was attached to the deposition of John Howard Alexander as Plaintiff's Deposition Exhibit 8.

16. Attached to this Declaration as Exhibit 14 is a true and correct copy of a document entitled "Getting Started." The document was attached to the deposition of John Howard Alexander as Plaintiff's Deposition Exhibit 13.

17. Attached to this Declaration as Exhibits A-F are true and correct copies of IRS Forms 4340, Certificate of Assessments reflecting the assessments made against John Howard Alexander for unpaid income taxes for Tax Years 1990-1995.

18. Attached to this Declaration as Exhibits G-K are true and correct copies of IRS Forms 4340, Certificate of Assessments reflecting the assessments made against John Howard Alexander for civil penalties under 26 U.S.C. § 6700 for Tax Years 2000-2004.

19. Attached to this Declaration as Exhibit L is a true and correct copy of a Notice of Deficiency issued to John Howard Alexander on May 20, 1998.

20. Attached to this Declaration as Exhibit M is a true and correct copy of a Notice of Federal Tax Lien filed in Greenville County, South Carolina on February 17, 2005.

21. Attached to this Declaration as Exhibit N is a true and correct copy of an Amended Notice of Federal Tax Lien filed in Greenville County, South Carolina on June 4, 2008.

22. Attached to this Declaration as Exhibit O is a true and correct copy of a Notice of Federal Tax Lien filed in Greenville County, South Carolina on October 1, 2007.

23. Attached to this Declaration as Exhibit P is a true and correct copy of a Notice of Federal Tax Lien filed in Greenville County, South Carolina on October 22, 2007.

24. Attached to this Declaration as Exhibit Q is a true and correct copy of a Notice of Federal Tax Lien filed in Greenville County, South Carolina on May 20, 2008.

25. Attached to this Declaration is a true and correct copy of the Court's unpublished opinion in *Noske v. United States*, 1993 WL 78311 (D. Minn. Jan. 14, 1993).

26. Attached to this Declaration is a true and correct copy of the Court's unpublished opinion in *United States v. Kahn*, 2004 WL 1089116 (M.D. Fla. Mar. 30, 2004).

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: September 25, 2009.

  
JAMES C. STRONG

Internal Revenue Service  
District Director

GOVERNMENT  
EXHIBIT

L-1

Department of the Treasury

Date: MAY 20 1990

FILE COPY

Social Security or  
Employer Identification Number:  
[REDACTED]-1186

John Howard Alexander  
[REDACTED]

Encinitas, CA 92024-2867

Tax Year Ended and Deficiency:

\*See Below

Person to Contact:

NOTICES CLERK

Contact Telephone Number:

(949)360-2263 (Not Toll Free)

Penalty Section(s)

6651(a)(1) 6654

\$1,129.50	\$295.81
\$1,164.00	\$266.07
\$1,231.25	\$214.80
\$1,226.50	\$205.56
\$1,255.00	\$260.50
\$1,250.25	\$271.17

*Tax Year Ended	Deficiency
December 31, 1990	\$4,518.00
December 31, 1991	\$4,656.00
December 31, 1992	\$4,925.00
December 31, 1993	\$4,906.00
December 31, 1994	\$5,020.00
December 31, 1995	\$5,001.00

Dear Taxpayer:

--NOTICE OF DEFICIENCY--

We have determined that you owe additional tax or other amounts, or both, for the tax year(s) identified above. This letter is your NOTICE OF DEFICIENCY, as required by law. The enclosed statement shows how we figured the deficiency.

If you want to contest this determination in court before making any payment, you have 90 days from the date of this letter (150 days if addressed outside the United States) to file a petition with the United States Tax Court for a redetermination of the deficiency. You can get a copy of the rules for filing a petition and a petition form you can use by writing to the address below.

United States Tax Court  
400 Second Street, NW  
Washington, DC 20217

Send the completed petition, a copy of this letter, and copies of all statements and/or schedules you received with this letter to the Tax Court at the same address above. The Court cannot consider your case if the petition is filed late. The petition is considered timely filed if the postmark date falls within the prescribed 90 or 150 day period and the envelope containing the petition is properly addressed with the correct postage.

The time you have to file a petition with the court (90 or 150 days as the case may be) is set by law and cannot be extended or suspended. Thus, contacting the Internal Revenue Service (IRS) for more information, or receiving other correspondence from the IRS, won't change the period for filing a petition with the Tax Court.

If this letter is addressed to both husband and wife, and both want to petition the Tax Court, both must sign and file the petition or each must file a separate, signed petition. If more than one tax year is shown above, you may file one petition form showing all of the years you are contesting.

(continued next page)

The Tax Court Has a simplified procedure for small tax cases when the amount in dispute is \$10,000 or less for any one tax year. You can get information about this procedure, as well as a petition form, by writing to the Tax Court at the address in the paragraph above. You should write promptly if you intend to file a petition with the Court.

You may represent yourself before the Tax Court or you may be represented by anyone admitted to practice before the Tax Court.

If you decide not to file a petition with the Tax Court, please sign and return the enclosed waiver form. This will permit us to assess the deficiency quickly and can help limit the accumulation of interest.

If you decide not to sign and return the waiver, and you do not file a petition with the Tax Court, within the time limit, the law requires us to assess and bill you for the deficiency after 90 days from the date of this letter (150 days if this letter is addressed to you outside the United States).

Note: If you are a C-corporation, Section 6621(c) of the Internal Revenue Code requires that we charge an interest rate of two percent higher than the normal rate on large corporate underpayments of \$100,000 or more.

If you have any questions about this letter, you may write to the person whose name and IRS address are shown on the front of this letter. If you write, please include your telephone number, the best time for us to call you if we need more information, and a copy of this letter to help us identify your account. Keep the original letter for your records.

If you prefer, you may call the contact person at the telephone number on the front page of this letter. If this number is outside your local calling area, there will be a long distance charge to you. You may call the IRS telephone number listed in your local directory. An IRS employee there may be able to help you, but the person at our address shown on this letter is most familiar with your case.

Thank you for your cooperation.

Sincerely,

Commissioner

By

Enclosures:  
Explanation of tax changes  
Waiver

Marilyn A. Soulsburg  
District Director

E:30 Day Southern California District ALEXANDER, JOHN HOWARD

Form 5564 | Department of the Treasury - Internal Revenue Service | Symbols  
 (Rev. 6-92) | NOTICE OF DEFICIENCY - WAIVER | DO:33:E:90-Day:corp

## Name and Address of Taxpayer(s)

John Howard Alexander

Encinitas, CA 92024-2867

TIN: -1186

Kind of Tax | [ ] Copy to Authorized Representative

INCOME

## DEFICIENCY

Tax Year Ended	Tax Increase	Penalties	
		6651(a)(1)	6654
December 31, 1990	\$4,518.00	\$1,129.50	\$295.81
December 31, 1991	\$4,656.00	\$1,164.00	\$266.07
December 31, 1992	\$4,925.00	\$1,231.25	\$214.80
December 31, 1993	\$4,906.00	\$1,226.50	\$205.56
December 31, 1994	\$5,020.00	\$1,255.00	\$260.50
December 31, 1995	\$5,001.00	\$1,250.25	\$271.17
Total(s)	\$29,026.00	\$7,256.50	\$1,513.91

I consent to the immediate assessment and collection of the deficiencies (increase in tax and penalties) shown above, plus any interest. Also I waive the requirement under section 6532(a)(1) of the Internal Revenue Code that a notice of claim disallowance be sent to me by certified mail for any overpayment shown on the attached report.

I understand that the filing of this waiver is irrevocable and it will begin the 2-year period for filing suit for refund of the claims disallowed as if the notice of disallowance had been sent by certified or registered mail.

## Signatures

Date

Date

By

Title

Date

**NOTE:** If you consent to the assessment of the deficiencies shown in this waiver, please sign and return this form to limit the interest charge and expedite our bill to you. Please do not sign and return any prior notices you may have received. Your consent signature is required on this waiver, even if fully paid.

Your consent will not prevent you from filing a claim for refund (after you have paid the tax) if you later believe you are so entitled; nor prevent us from later determining, if necessary, that you owe additional tax; nor extend the time provided by law for either action.

If you later file a claim and the Service disallows it, you may file suit for refund in a District Court or in the United States Court of Federal Claims, but you may not file a petition with the United States Tax Court.

**WHO MUST SIGN:** If you filed jointly, both you and your spouse must sign. Your attorney or agent may sign this waiver provided that action is specifically authorized by a power of attorney which, if not previously filed, must accompany this form.

If this waiver is signed by a person acting in a fiduciary capacity (for example, an executor, administrator, or a trustee), Form 56, Notice Concerning Fiduciary Relationship, should, unless previously filed, accompany this form.

If you agree, please sign and return this form; keep one copy for your records.

Case # 286369 CONTROL TT

Form 5564 (Rev. 6-92)



Department of the Treasury - Internal Revenue Service  
Income Tax Examination Changes

Name and Address of Taxpayer ALEXANDER, JOHN HOWARD [REDACTED] ENCINITAS CA 92024-2867	SS or EI Number: [REDACTED]-1186	Return Form No. 1040
	Person with whom examination changes were discussed	Name and Title

1. Adjustments to Income	Tax Year End 12/31/90	Tax Year End 12/31/91	Tax Year End 12/31/92
A. 1099 INCOME	\$	\$	\$
B. EXEMPTIONS	(2,050.00)	(2,150.00)	1,059.00
C. INTEREST	14.00	15.00	(2,300.00)
D. OTHER INCOME	18,205.00	19,547.00	19,652.00
E. SE AGI ADJUSTMENT	(1,286.00)	(1,381.00)	(1,463.00)
F. STANDARD DEDUCTION	(3,250.00)	(3,400.00)	(3,600.00)
G. WAGES	1,342.00		
H.			
I.			
J.			
K.			
L.			
M.			
N.			
O.			
P.			
Q.			
R.			
S.			
2. Total Adjustments	12,975.00	12,631.00	13,348.00
3. Taxable Income Per Return or as Previously Adjusted	0.00	0.00	0.00
4. Corrected Taxable Income	12,975.00	12,631.00	13,348.00
Tax Method Filing Status	TAX TABLE SINGLE	TAX TABLE SINGLE	TAX TABLE SINGLE
5. Tax	1,946.00	1,894.00	1,999.00
6. Additional Taxes			
7. Corrected Tax Liability	1,946.00	1,894.00	1,999.00
8. Less Credits			
9. Balance (Line 7 less total of lines 8A through 8D)	1,946.00	1,894.00	1,999.00
10. Plus A. SELF EMPLOYMENT TAX	2,572.00	2,762.00	2,926.00
Other Taxes			
11. Total Corrected Tax Liability (Line 9 + lines 10A to 10D)	4,518.00	4,656.00	4,925.00
12. Total Tax Shown on Return or as Previously Adjusted	0.00	0.00	0.00
13. Adjustments to A. Special Fuels Credit			
14. Deficiency - Increase in Tax or (Overassessment - Decrease in tax) (Line 11 less Line 12 adjusted by Line 13)	4,518.00	4,656.00	4,925.00
15. Adjustments to Prepayment Credits			
16. Balance Due or Overpayment (Line 14 Adjusted by Line 15) (Excluding Interest and penalties)	\$ 4,518.00	\$ 4,656.00	\$ 4,925.00

The Internal Revenue Service has agreements with State tax agencies under which information about Federal tax, including increases or decreases, is exchanged with the States. If this change affects the amount of your State income tax, you should file the State form.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income and do not pay the required tax. The IRS may order backup withholding at 31 percent after four notices have been issued to you over a 120-day period and the tax has been assessed and remains unpaid.



Department of the Treasury - Internal Revenue Service  
Income Tax Examination Changes

Name of Taxpayer: ALEXANDER, JOHN HOWARD		SS or EI Number: <span style="background-color: black; color: black;">[REDACTED]</span> -1186	Return Form No. 1040
17. Penalties		Tax Year End 12/31/90	Tax Year End 12/31/91
A. DELQ-IRC 6651(a)(1)		\$ 1,129.50	\$ 1,164.00
B. ESTIMATED TAX-IRC 6654		295.81	266.07
C.			
D.			
E.			
F.			
G.			
H.			
I.			
J.			
K.			
L.			
M.			
N.			
18. Total Penalties		1,425.31	1,430.07
19. Underpayment attributable to negligence: (1981 - 1987) An Addition to the tax of 50 percent of the interest due on this underpayment will accrue until paid or assessed.			
20. Underpayment attributable to fraud: (1982 - 1987) An addition to the tax of 50 percent of the interest due on this underpayment will accrue until paid or assessed.			
21. Underpayment attributable to Tax Motivated Transactions: TMT Interest will accrue and be assessed at 120 percent of the underpayment rate in accordance with IRC 6621(c).			
Summary of Taxes, Penalties and Interest:			
A. Balance due or Overpayment of Taxes (line 16, page 1)		4,518.00	4,656.00
B. Penalties (line 18, page 2) (computed to 01/15/98)		1,425.31	1,430.07
C. Interest (IRC 6601) (computed to 01/15/98)		4,362.84	3,543.59
D. TMT Interest (computed to 01/15/98 on TMT underpayment)			
E. Amount due or refund (sum of lines A. B. C. and D.)		10,306.15	9,629.66
			9,408.81

## Other Information:

Although this report is subject to review, you may consider it as your notice that your case is closed if you are not notified of an exception to these findings within 45 days after a signed copy of the report or a signed waiver, Form 870 is received by the District Director.

Examiner's Signature G. Kissel	District Southern California	Date 12/16/97
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Consent to Assessment and Collection - I do not wish to exercise my appeal rights with the Internal Revenue Service or to contest in United States Tax Court the findings in this report. Therefore, I give my consent to the immediate assessment and collection of any increase in tax and penalties, and accept any decrease in tax and penalties shown above, plus additional interest as provided by law. It is understood that this report is subject to acceptance by the District Director.

PLEASE NOTE: if a joint return was filed, BOTH taxpayers must sign	Signature of Taxpayer	Date	Signature of Taxpayer	Date
By	Title		Date	

of Taxpayer: ALEXANDER, JOHN HOWARD  
 Identification Number: [REDACTED]-1186 TOTAL

12/16/97  
 3.97.01

# 9012 SCHEDULE SE - COMPUTATION OF SELF-EMPLOYMENT TAX

Primary  
 JOHN HOWARD ALEXANDER

[REDACTED]-1186

1. Self-employment income		18,205.00
2. Multiply line 1 by 0.9235		16,812.32
3. Farm Optional Method Income		0.00
4. Non Farm Optional Method Income		0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)		16,812.32
6. Maximum earnings subject to social security		51,300.00
7. Social Security wages and tips from W-2	1,342.00	
8. Unreported tips from Form 4137	0.00	
9. Sum of lines 7 and 8		1,342.00
10. Line 6 less line 9		49,958.00
11. Lesser of line 5 or line 10		16,812.32
12. Applicable tax rate		0.1530
13. Line 11 multiplied by line 12 - SELF-EMPLOYMENT TAX		2,572.28

## Secondary

1. Self-employment income		0.00
2. Multiply line 1 by 0.9235		0.00
3. Farm Optional Method Income		0.00
4. Non Farm Optional Method Income		0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)		0.00
6. Maximum earnings subject to social security		51,300.00
7. Social Security wages and tips from W-2	0.00	
8. Unreported tips from Form 4137	0.00	
9. Sum of lines 7 and 8		0.00
10. Line 6 less line 9		0.00
11. Lesser of line 5 or line 10		0.00
12. Applicable tax rate		0.1530
13. Line 11 multiplied by line 12 - SELF-EMPLOYMENT TAX		0.00

Name of Taxpayer: ALEXANDER, JOHN HOWARD  
 Identification Number: [REDACTED]-1186 TOTAL

12/16/97  
 3.97.01

## EXPLANATION OF THE DELINQUENCY PENALTY

Since your income tax return was not filed within the time limit prescribed by law and/or the tax was not paid, and you have not shown that such failure was due to reasonable cause, an addition to the tax is charged as shown below, in accordance with Section 6651(a)(1) and/or Section 6651(a)(2) of the Internal Revenue Code.

## 9012 - DELINQUENCY PENALTY

1. Delinquency penalty abated	0.00
2. Date return due	04/15/91
3. Date return filed	07/22/97
4. Failure to File penalty rate	0.250
5. Failure to Pay penalty rate	0.000
6. Total corrected tax, Form 4549, line 11	4,518.00
7. Payments on or prior to due date of return	0.00
8. Line 6 less line 7	4,518.00
9. Failure to File Penalty - line 8 multiplied by line 4	1,129.50
10. Minimum penalty if over 60 days delinquent	100.00
11. Failure to File Penalty - Greater of line 9 or line 10	1,129.50
12. Previously assessed Failure to File Penalty	0.00
13. Net Failure to File Penalty - line 11 less line 12	1,129.50
14. Failure to Pay Penalty - line 8 multiplied by line 5	0.00
15. Previously assessed Failure to Pay Penalty	0.00
16. Net Failure to Pay Penalty - line 14 less line 15	0.00
17. Total Delinquency Penalty - Sum of line 13 and 16	1,129.50

Name of Taxpayer: ALEXANDER, JOHN HOWARD  
 Identification Number: [REDACTED]-1186 TOTAL

12/16/97  
 3.97.01

# 9012 - EXPLANATION OF THE ESTIMATED TAX PENALTY

Since you did not pay sufficient estimated tax, addition to the tax is charged as shown below, in accordance with Section 6654(a) of the Internal Revenue Code.

1. Total corrected tax liability, Form 4549, line 11				4,518.00
2. Withholding taxes				0.00
3. Line 1 less line 2 (if less than \$500, estimated penalty does not apply)				4,518.00
4. 90% of line 1				4,066.20
5. Prior year tax liability				0.00
6. The smaller of line 4 or 5 (as adjusted)				4,066.20
7. Payment				
Due Date	Apr 15, 1990	Jun 15, 1990	Sep 15, 1990	Jan 15, 1991
8. Payment Required	1,016.55	1,016.55	1,016.55	1,016.55
9. Payments and Credits	0.00	0.00	0.00	0.00
10. Overpayment from Line 16		0.00	0.00	0.00
11. Total of Lines 9 and 10		0.00	0.00	0.00
12. Previous Qtr Underpayment		1,016.55	2,033.10	3,049.65
13. 11 minus 12	0.00	0.00	0.00	0.00
14. Remaining Underpayment		1,016.55	2,033.10	
15. Underpayment	1,016.55	1,016.55	1,016.55	1,016.55
16. Overpayment	0.00	0.00	0.00	0.00
CALCULATION OF QUARTERLY PENALTIES ATTACHED				
17. Penalty	111.40	92.72	64.53	27.16
18. Previously Assessed Penalty				0.00
19. Estimated Tax Penalty				295.81

Name of Taxpayer: ALEXANDER, JOHN HOWARD  
 Identification Number: [REDACTED]-1186 TOTAL

12/16/97  
 3.97.01

## 9012 - CALCULATION OF THE ESTIMATED TAX PENALTY

1st Quarter Underpayment: 1,016.55

Payment Amt	Date Due	Payment Applied	No. of Days	Int. Rate	Penalty
1,016.55	04/15/90-04/15/91		260	11%	79.65
1,016.55	04/15/90-04/15/91		090	11%	27.57
1,016.55	04/15/90-04/15/91		015	10%	4.18
1st Quarter Total \$					111.40

2nd Quarter Underpayment: 1,016.55

Payment Amt	Date Due	Payment Applied	No. of Days	Int. Rate	Penalty
1,016.55	06/15/90-04/15/91		199	11%	60.97
1,016.55	06/15/90-04/15/91		090	11%	27.57
1,016.55	06/15/90-04/15/91		015	10%	4.18
2nd Quarter Total \$					92.72

3rd Quarter Underpayment: 1,016.55

Payment Amt	Date Due	Payment Applied	No. of Days	Int. Rate	Penalty
1,016.55	09/15/90-04/15/91		107	11%	32.78
1,016.55	09/15/90-04/15/91		090	11%	27.57
1,016.55	09/15/90-04/15/91		015	10%	4.18
3rd Quarter Total \$					64.53

4th Quarter Underpayment: 1,016.55

Payment Amt	Date Due	Payment Applied	No. of Days	Int. Rate	Penalty
1,016.55	01/15/91-04/15/91		075	11%	22.98
1,016.55	01/15/91-04/15/91		015	10%	4.18
4th Quarter Total \$					27.16

Total Estimated Tax Penalty \$ 295.81

Name of Taxpayer: ALEXANDER, JOHN HOWARD  
Identification Number: [REDACTED]-1186 TOTAL

12/16/97  
3.97.01

## 9012 - SUMMARY OF PROPOSED PENALTIES

DESCRIPTION	AMOUNT
FAILURE TO FILE-IRC 6651(a)(1)	1,129.50
ESTIMATED TAX-IRC 6654	295.81
TOTAL PENALTIES	1,425.31

Name of Taxpayer: ALEXANDER, JOHN HOWARD  
 Identification Number: [REDACTED]-1186 TOTAL

12/16/97  
 3.97.01

9012 - TAX YEAR INTEREST COMPUTATION TO 01/15/98

Total Tax Deficiency		4,518.00
Plus Penalties*		
-Overvaluation	0.00	
-Substantial Understatement	0.00	
-Failure to File	1,129.50	
-Negligence	0.00	
-Civil Fraud	0.00	
-Accuracy Penalties	0.00	

Total Penalties*	1,129.50
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Tax Deficiency and Penalties Subject to Interest	5,647.50
--------------------------------------------------	----------

Type	Effective Dates	Days	Rate	Interest
COMPOUND	04/15/91-12/31/91	260	10.00	416.90
COMPOUND	01/01/92-03/31/92	91	09.00	137.22
COMPOUND	04/01/92-09/30/92	183	08.00	253.06
COMPOUND	10/01/92-12/31/92	92	07.00	114.57
COMPOUND	01/01/93-12/31/93	365	07.00	476.28
COMPOUND	01/01/94-06/30/94	181	07.00	248.84
COMPOUND	07/01/94-09/30/94	92	08.00	148.56
COMPOUND	10/01/94-12/31/94	92	09.00	170.75
COMPOUND	01/01/95-03/31/95	90	09.00	170.83
COMPOUND	04/01/95-06/30/95	91	10.00	196.49
COMPOUND	07/01/95-12/31/95	184	09.00	370.39
COMPOUND	01/01/96-03/31/96	91	09.00	188.96
COMPOUND	04/01/96-06/30/96	91	08.00	171.56
COMPOUND	07/01/96-12/31/96	184	09.00	403.18
COMPOUND	01/01/97-12/31/97	365	09.00	858.30
COMPOUND	01/01/98-01/15/98	15	09.00	36.95


Total Interest	4,362.84
Total Underpayment	4,518.00
Total Penalties	1,425.31

Total Amount Due	10,306.15
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Additional interest will be charged at the current rate compounded daily. Interest is charged from the original due date of the return to a date 30 days after an agreement to the additional tax is signed, or to the date of payment, if earlier. Negligence and fraud penalties, if applicable, will also continue to be charged. Generally, if notice and demand is made for payment of any amount, and that amount is paid within 10 days after the date of the notice and demand, interest on the amount paid will not be charged after the date of the notice and demand. Since additional tax is due, you may want to pay it now and limit the interest and penalty charges.

\* Interest on penalties became effective 7/19/84 (1/1/89 for Negligence and Civil Fraud) and is computed from the due date of the return unless a valid extension was filed. Extension date:



FORM 886-A	EXPLANATION OF ITEMS	SCHEDULE/EXHIBIT
NAME OF TAXPAYER ALEXANDER, JOHN HOWARD	 -1186	YEAR/PERIOD ENDED 9012

## STANDARD PARAGRAPHS:

	PER RETURN	PER EXAM	ADJUSTMENT
OTHER INCOME	0.00	18,205.00	18,205.00


Based on statistical information from the U.S. Department of Labor, we have established amounts of personal living expenses and amounts of income needed to pay for those expenses. Since your income was not sufficient to pay for all of your personal living expenses, we have adjusted your income accordingly.

	PER RETURN	PER EXAM	ADJUSTMENT
WAGES	0.00	1,342.00	1,342.00

We have adjusted your gross wages to agree with the amounts shown on Forms W-2.

	PER RETURN	PER EXAM	ADJUSTMENT
INTEREST	0.00	14.00	14.00

We adjusted your interest income to reflect the amounts shown on Form 1099-INT.

FORM 886-A	EXPLANATION OF ITEMS	SCHEDULE/EXHIBIT _____
NAME OF TAXPAYER ALEXANDER, JOHN HOWARD	 -1186	YEAR/PERIOD ENDED 9012

## STANDARD PARAGRAPHS:

	PER RETURN	PER EXAM	ADJUSTMENT
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## FILING STATUS

Since you were not married during the tax year, we figured your tax using the rates that apply to single individuals.

	PER RETURN	PER EXAM	ADJUSTMENT
SE AGI ADJUSTMENT	0.00	1,286.00	(1,286.00)

The adjustments to your net income from self-employment shown in this report resulted in a change to your self-employment tax. The self-employment tax deduction has been adjusted to one-half of the recomputed amount.

Name of Taxpayer: ALEXANDER, JOHN HOWARD  
 Identification Number: [REDACTED]-1186 TOTAL

12/16/97  
 3.97.01

# 9112 SCHEDULE SE - COMPUTATION OF SELF-EMPLOYMENT TAX

Primary  
 JOHN HOWARD ALEXANDER

[REDACTED]-1186

1.	Self-employment income	19,547.00
2.	Multiply line 1 by 0.9235	18,051.65
3.	Farm Optional Method Income	0.00
4.	Non Farm Optional Method Income	0.00
5.	Earnings subject to self-employment tax	18,051.65
6.	Maximum earnings subject to social security	53,400.00
7.	Social Security wages and tips from W-2	0.00
8.	Unreported tips from Form 4137	0.00
9.	Sum of lines 7 and 8	0.00
10.	Line 6 less line 9	53,400.00
11.	Multiply the smaller of line 5 or 10 by 0.1240	2,238.40
12.	Maximum amount of wages and self-employment income subject to Medicare Tax	125,000.00
13.	Total Medicare wages and tips	0.00
14.	Unreported tips subject to Medicare Tax	0.00
15.	Sum of lines 13 and 14	0.00
16.	Subtract line 15 from line 12	125,000.00
17.	Multiply the smaller of line 5 or 16 by 0.0290	523.50
18.	Self-Employment Tax (sum of lines 11 and 17)	2,761.90

## Secondary

1.	Self-employment income	0.00
2.	Multiply line 1 by 0.9235	0.00
3.	Farm Optional Method Income	0.00
4.	Non Farm Optional Method Income	0.00
5.	Earnings subject to self-employment tax	0.00
6.	Maximum earnings subject to social security	53,400.00
7.	Social Security wages and tips from W-2	0.00
8.	Unreported tips from Form 4137	0.00
9.	Sum of lines 7 and 8	0.00
10.	Line 6 less line 9	0.00
11.	Multiply the smaller of line 5 or 10 by 0.1240	0.00
12.	Maximum amount of wages and self-employment income subject to Medicare Tax	125,000.00
13.	Total Medicare wages and tips	0.00
14.	Unreported tips subject to Medicare Tax	0.00
15.	Sum of lines 13 and 14	0.00
16.	Subtract line 15 from line 12	0.00
17.	Multiply the smaller of line 5 or 16 by 0.0290	0.00
18.	Self-Employment Tax (sum of lines 11 and 17)	0.00

Name of Taxpayer: ALEXANDER, JOHN HOWARD  
 Identification Number: [REDACTED]-1186 TOTAL

12/16/97  
 3.97.01

## EXPLANATION OF THE DELINQUENCY PENALTY

Since your income tax return was not filed within the time limit prescribed by law and/or the tax was not paid, and you have not shown that such failure was due to reasonable cause, an addition to the tax is charged as shown below, in accordance with Section 6651(a)(1) and/or Section 6651(a)(2) of the Internal Revenue Code.

## 9112 - DELINQUENCY PENALTY

1. Delinquency penalty abated	0.00
2. Date return due	04/15/92
3. Date return filed	07/22/97
4. Failure to File penalty rate	0.250
5. Failure to Pay penalty rate	0.000
6. Total corrected tax, Form 4549, line 11	4,656.00
7. Payments on or prior to due date of return	0.00
8. Line 6 less line 7	4,656.00
9. Failure to File Penalty - line 8 multiplied by line 4	1,164.00
10. Minimum penalty if over 60 days delinquent	100.00
11. Failure to File Penalty - Greater of line 9 or line 10	1,164.00
12. Previously assessed Failure to File Penalty	0.00
13. Net Failure to File Penalty - line 11 less line 12	1,164.00
14. Failure to Pay Penalty - line 8 multiplied by line 5	0.00
15. Previously assessed Failure to Pay Penalty	0.00
16. Net Failure to Pay Penalty - line 14 less line 15	0.00
17. Total Delinquency Penalty - Sum of line 13 and 16	1,164.00

Name of Taxpayer: ALEXANDER, JOHN HOWARD  
 Identification Number: [REDACTED] 1186 TOTAL

12/16/97  
 3.97.01

# 9112 - EXPLANATION OF THE ESTIMATED TAX PENALTY

Since you did not pay sufficient estimated tax, addition to the tax is charged as shown below, in accordance with Section 6654(a) of the Internal Revenue Code.

1. Total corrected tax liability, Form 4549, line 11					4,656.00
2. Withholding taxes					0.00
3. Line 1 less line 2 (if less than \$500, estimated penalty does not apply)					4,656.00
4. 90% of line 1					4,190.40
5. Prior year tax liability					0.00
6. The smaller of line 4 or 5 (as adjusted)					4,190.40
7. Payment					
Due Date	Apr 15, 1991	Jun 15, 1991	Sep 15, 1991	Jan 15, 1992	
8. Payment Required	1,047.60	1,047.60	1,047.60	1,047.60	
9. Payments and Credits	0.00	0.00	0.00	0.00	
10. Overpayment from Line 16		0.00	0.00	0.00	
11. Total of Lines 9 and 10		0.00	0.00	0.00	
12. Previous Qtr Underpayment		1,047.60	2,095.20	3,142.80	
13. 11 minus 12	0.00	0.00	0.00	0.00	
14. Remaining Underpayment		1,047.60	2,095.20		
15. Underpayment	1,047.60	1,047.60	1,047.60	1,047.60	
16. Overpayment	0.00	0.00	0.00	0.00	
CALCULATION OF QUARTERLY PENALTIES ATTACHED					
17. Penalty	101.49	83.99	57.58	23.01	
18. Previously Assessed Penalty				0.00	
19. Estimated Tax Penalty				266.07	

Name of Taxpayer: ALEXANDER, JOHN HOWARD  
 Identification Number: [REDACTED] 1186 TOTAL  
 12/16/97  
 3.97.01

## 9112 - CALCULATION OF THE ESTIMATED TAX PENALTY

1st Quarter Underpayment: 1,047.60

Payment Amt	Date Due	Payment Applied	No. of Days	Int. Rate	Penalty
1,047.60	04/15/91-04/15/92		260	10%	74.62
1,047.60	04/15/91-04/15/92		091	9%	23.44
1,047.60	04/15/91-04/15/92		015	8%	3.43
1st Quarter Total \$					101.49

2nd Quarter Underpayment: 1,047.60

Payment Amt	Date Due	Payment Applied	No. of Days	Int. Rate	Penalty
1,047.60	06/15/91-04/15/92		199	10%	57.12
1,047.60	06/15/91-04/15/92		091	9%	23.44
1,047.60	06/15/91-04/15/92		015	8%	3.43
2nd Quarter Total \$					83.99

3rd Quarter Underpayment: 1,047.60

Payment Amt	Date Due	Payment Applied	No. of Days	Int. Rate	Penalty
1,047.60	09/15/91-04/15/92		107	10%	30.71
1,047.60	09/15/91-04/15/92		091	9%	23.44
1,047.60	09/15/91-04/15/92		015	8%	3.43
3rd Quarter Total \$					57.58

4th Quarter Underpayment: 1,047.60

Payment Amt	Date Due	Payment Applied	No. of Days	Int. Rate	Penalty
1,047.60	01/15/92-04/15/92		076	9%	19.58
1,047.60	01/15/92-04/15/92		015	8%	3.43
4th Quarter Total \$					23.01

Total Estimated Tax Penalty \$ 266.07

Name of Taxpayer: ALEXANDER, JOHN HOWARD  
Identification Number: [REDACTED]-1186 TOTAL

12/16/97  
3.97.01

## 9112 - SUMMARY OF PROPOSED PENALTIES

<u>DESCRIPTION</u>	<u>AMOUNT</u>
FAILURE TO FILE-IRC 6651(a)(1)	1,164.00
ESTIMATED TAX-IRC 6654	266.07
TOTAL PENALTIES	1,430.07



Name of Taxpayer: ALEXANDER, JOHN HOWARD  
 Identification Number: [REDACTED]-1186 TOTAL

12/16/97  
 3.97.01

9112 - TAX YEAR INTEREST COMPUTATION TO 01/15/98

Total Tax Deficiency		4,656.00
Plus Penalties*		
-Overvaluation	0.00	
-Substantial Understatement	0.00	
-Failure to File	1,164.00	
-Negligence	0.00	
-Civil Fraud	0.00	
-Accuracy Penalties	0.00	

Total Penalties\* 1,164.00

Tax Deficiency and Penalties Subject to Interest 5,820.00


Type	Effective Dates	Days	Rate	Interest
COMPOUND	04/15/92-09/30/92	168	08.00	217.67
COMPOUND	10/01/92-12/31/92	92	07.00	107.17
COMPOUND	01/01/93-12/31/93	365	07.00	445.51
COMPOUND	01/01/94-06/30/94	181	07.00	232.76
COMPOUND	07/01/94-09/30/94	92	08.00	138.96
COMPOUND	10/01/94-12/31/94	92	09.00	159.72
COMPOUND	01/01/95-03/31/95	90	09.00	159.79
COMPOUND	04/01/95-06/30/95	91	10.00	183.80
COMPOUND	07/01/95-12/31/95	184	09.00	346.46
COMPOUND	01/01/96-03/31/96	91	09.00	176.75
COMPOUND	04/01/96-06/30/96	91	08.00	160.47
COMPOUND	07/01/96-12/31/96	184	09.00	377.13
COMPOUND	01/01/97-12/31/97	365	09.00	802.84
COMPOUND	01/01/98-01/15/98	15	09.00	34.56

Total Interest	3,543.59
Total Underpayment	4,656.00
Total Penalties	1,430.07

Total Amount Due 9,629.66

Additional interest will be charged at the current rate compounded daily. Interest is charged from the original due date of the return to a date 30 days after an agreement to the additional tax is signed, or to the date of payment, if earlier. Negligence and fraud penalties, if applicable, will also continue to be charged. Generally, if notice and demand is made for payment of any amount, and that amount is paid within 10 days after the date of the notice and demand, interest on the amount paid will not be charged after the date of the notice and demand. Since additional tax is due, you may want to pay it now and limit the interest and penalty charges.

\* Interest on penalties became effective 7/19/84 (1/1/89 for Negligence and Civil Fraud) and is computed from the due date of the return unless a valid extension was filed. Extension date:

FORM 886-A	EXPLANATION OF ITEMS	SCHEDULE/EXHIBIT _____
NAME OF TAXPAYER ALEXANDER, JOHN HOWARD	 -1186	YEAR/PERIOD ENDED 9112

## STANDARD PARAGRAPHS:

	PER RETURN	PER EXAM	ADJUSTMENT
OTHER INCOME	0.00	19,547.00	19,547.00


Based on statistical information from the U.S. Department of Labor, we have established amounts of personal living expenses and amounts of income needed to pay for those expenses. Since your income was not sufficient to pay for all of your personal living expenses, we have adjusted your income accordingly.

	PER RETURN	PER EXAM	ADJUSTMENT
INTEREST	0.00	15.00	15.00

We adjusted your interest income to reflect the amounts shown on Form 1099-INT.

	PER RETURN	PER EXAM	ADJUSTMENT
FILING STATUS			

Since you were not married during the tax year, we figured your tax using the rates that apply to single individuals.

FORM 886-A	EXPLANATION OF ITEMS	SCHEDULE/EXHIBIT _____
NAME OF TAXPAYER ALEXANDER, JOHN HOWARD	 -1186	YEAR/PERIOD ENDED 9112

## STANDARD PARAGRAPHS:

	PER RETURN	PER EXAM	ADJUSTMENT
SE AGI ADJUSTMENT	0.00	1,381.00	(1,381.00)

The adjustments to your net income from self-employment shown in this report resulted in a change to your self-employment tax. The self-employment tax deduction has been adjusted to one-half of the recomputed amount.

Name of Taxpayer: ALEXANDER, JOHN HOWARD  
 Identification Number: [REDACTED]-1186 TOTAL

12/16/97  
 3.97.01

# 9212 SCHEDULE SE - COMPUTATION OF SELF-EMPLOYMENT TAX

Primary  
 JOHN HOWARD ALEXANDER

[REDACTED]-1186

1.	Self-employment income		20,711.00
2.	Multiply line 1 by 0.9235		19,126.61
3.	Farm Optional Method Income		0.00
4.	Non Farm Optional Method Income		0.00
5.	Earnings subject to self-employment tax		19,126.61
6.	Maximum earnings subject to social security		55,500.00
7.	Social Security wages and tips from W-2	0.00	
8.	Unreported tips from Form 4137	0.00	
9.	Sum of lines 7 and 8		0.00
10.	Line 6 less line 9		55,500.00
11.	Multiply the smaller of line 5 or 10 by 0.1240		2,371.70
12.	Maximum amount of wages and self-employment income subject to Medicare Tax		130,200.00
13.	Total Medicare wages and tips	0.00	
14.	Unreported tips subject to Medicare Tax	0.00	
15.	Sum of lines 13 and 14		0.00
16.	Subtract line 15 from line 12		130,200.00
17.	Multiply the smaller of line 5 or 16 by 0.0290		554.67
18.	Self-Employment Tax (sum of lines 11 and 17)		2,926.37

## Secondary

1.	Self-employment income		0.00
2.	Multiply line 1 by 0.9235		0.00
3.	Farm Optional Method Income		0.00
4.	Non Farm Optional Method Income		0.00
5.	Earnings subject to self-employment tax		0.00
6.	Maximum earnings subject to social security		55,500.00
7.	Social Security wages and tips from W-2	0.00	
8.	Unreported tips from Form 4137	0.00	
9.	Sum of lines 7 and 8		0.00
10.	Line 6 less line 9		0.00
11.	Multiply the smaller of line 5 or 10 by 0.1240		0.00
12.	Maximum amount of wages and self-employment income subject to Medicare Tax		130,200.00
13.	Total Medicare wages and tips	0.00	
14.	Unreported tips subject to Medicare Tax	0.00	
15.	Sum of lines 13 and 14		0.00
16.	Subtract line 15 from line 12		0.00
17.	Multiply the smaller of line 5 or 16 by 0.0290		0.00
18.	Self-Employment Tax (sum of lines 11 and 17)		0.00

Name of Taxpayer: ALEXANDER, JOHN HOWARD  
 Identification Number: [REDACTED]-1186 TOTAL

12/16/97  
 3.97.01

## EXPLANATION OF THE DELINQUENCY PENALTY

Since your income tax return was not filed within the time limit prescribed by law and/or the tax was not paid, and you have not shown that such failure was due to reasonable cause, an addition to the tax is charged as shown below, in accordance with Section 6651(a)(1) and/or Section 6651(a)(2) of the Internal Revenue Code.

## 9212 - DELINQUENCY PENALTY

1. Delinquency penalty abated	0.00
2. Date return due	04/15/93
3. Date return filed	07/22/97
4. Failure to File penalty rate	0.250
5. Failure to Pay penalty rate	0.000
6. Total corrected tax, Form 4549, line 11	4,925.00
7. Payments on or prior to due date of return	0.00
8. Line 6 less line 7	4,925.00
9. Failure to File Penalty - line 8 multiplied by line 4	1,231.25
10. Minimum penalty if over 60 days delinquent	100.00
11. Failure to File Penalty - Greater of line 9 or line 10	1,231.25
12. Previously assessed Failure to File Penalty	0.00
13. Net Failure to File Penalty - line 11 less line 12	1,231.25
14. Failure to Pay Penalty - line 8 multiplied by line 5	0.00
15. Previously assessed Failure to Pay Penalty	0.00
16. Net Failure to Pay Penalty - line 14 less line 15	0.00
17. Total Delinquency Penalty - Sum of line 13 and 16	1,231.25

Name of Taxpayer: ALEXANDER, JOHN HOWARD

12/16/97

Identification Number: [REDACTED] 1186

TOTAL

3.97.01

## 9212 - EXPLANATION OF THE ESTIMATED TAX PENALTY

Since you did not pay sufficient estimated tax, addition to the tax is charged as shown below, in accordance with Section 6654(a) of the Internal Revenue Code.

1. Total corrected tax liability, Form 4549, line 11					4,925.00
2. Withholding taxes					0.00
3. Line 1 less line 2 (if less than \$500, estimated penalty does not apply)					4,925.00
4. 90% of line 1					4,432.50
5. Prior year tax liability					0.00
6. The smaller of line 4 or 5 (as adjusted)					4,432.50
7. Payment					
Due Date	Apr 15, 1992	Jun 15, 1992	Sep 15, 1992	Jan 15, 1993	
8. Payment Required	1,108.13	1,108.13	1,108.13	1,108.13	
9. Payments and Credits	0.00	0.00	0.00	0.00	
10. Overpayment from Line 16		0.00	0.00	0.00	
11. Total of Lines 9 and 10		0.00	0.00	0.00	
12. Previous Qtr Underpayment		1,108.13	2,216.26	3,324.39	
13. 11 minus 12	0.00	0.00	0.00	0.00	
14. Remaining Underpayment		1,108.13	2,216.26		
15. Underpayment	1,108.13	1,108.13	1,108.13	1,108.13	
16. Overpayment	0.00	0.00	0.00	0.00	

## CALCULATION OF QUARTERLY PENALTIES ATTACHED

17. Penalty	82.50	67.73	45.44	19.13
18. Previously Assessed Penalty				0.00
19. Estimated Tax Penalty				214.80

Name of Taxpayer: ALEXANDER, JOHN HOWARD  
 Identification Number: [REDACTED]-1186 TOTAL

12/16/97  
 3.97.01

## 9212 - CALCULATION OF THE ESTIMATED TAX PENALTY

1st Quarter Underpayment: 1,108.13

Payment Amt	Date Due	Payment Applied	No. of Days	Int. Rate	Penalty
1,108.13	04/15/92-04/15/93		168	8%	40.69
1,108.13	04/15/92-04/15/93		092	7%	19.50
1,108.13	04/15/92-04/15/93		105	7%	22.31
1st Quarter Total \$					82.50

2nd Quarter Underpayment: 1,108.13

Payment Amt	Date Due	Payment Applied	No. of Days	Int. Rate	Penalty
1,108.13	06/15/92-04/15/93		107	8%	25.92
1,108.13	06/15/92-04/15/93		092	7%	19.50
1,108.13	06/15/92-04/15/93		105	7%	22.31
2nd Quarter Total \$					67.73

3rd Quarter Underpayment: 1,108.13

Payment Amt	Date Due	Payment Applied	No. of Days	Int. Rate	Penalty
1,108.13	09/15/92-04/15/93		015	8%	3.63
1,108.13	09/15/92-04/15/93		092	7%	19.50
1,108.13	09/15/92-04/15/93		105	7%	22.31
3rd Quarter Total \$					45.44

4th Quarter Underpayment: 1,108.13

Payment Amt	Date Due	Payment Applied	No. of Days	Int. Rate	Penalty
1,108.13	01/15/93-04/15/93		090	7%	19.13
4th Quarter Total \$					19.13

Total Estimated Tax Penalty \$ 214.80



Name of Taxpayer: ALEXANDER, JOHN HOWARD 12/16/97  
Identification Number: [REDACTED]-1186 TOTAL 3.97.01

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## 9212 - SUMMARY OF PROPOSED PENALTIES

DESCRIPTION	AMOUNT
FAILURE TO FILE-IRC 6651(a)(1)	1,231.25
ESTIMATED TAX-IRC 6654	214.80
<hr/>	
TOTAL PENALTIES	1,446.05

Name of Taxpayer: ALEXANDER, JOHN HOWARD  
 Identification Number: [REDACTED]-1186 TOTAL

12/16/97  
 3.97.01

## 9212 - TAX YEAR INTEREST COMPUTATION TO 01/15/98

Total Tax Deficiency	4,925.00
Plus Penalties*	
-Overvaluation	0.00
-Substantial Understatement	0.00
-Failure to File	1,231.25
-Negligence	0.00
-Civil Fraud	0.00
-Accuracy Penalties	0.00

Total Penalties*	1,231.25
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Tax Deficiency and Penalties Subject to Interest	6,156.25
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Type	Effective Dates	Days	Rate	Interest
COMPOUND	04/15/93-12/31/93	260	07.00	314.72
COMPOUND	01/01/94-06/30/94	181	07.00	228.54
COMPOUND	07/01/94-09/30/94	92	08.00	136.45
COMPOUND	10/01/94-12/31/94	92	09.00	156.83
COMPOUND	01/01/95-03/31/95	90	09.00	156.90
COMPOUND	04/01/95-06/30/95	91	10.00	180.47
COMPOUND	07/01/95-12/31/95	184	09.00	340.19
COMPOUND	01/01/96-03/31/96	91	09.00	173.55
COMPOUND	04/01/96-06/30/96	91	08.00	157.57
COMPOUND	07/01/96-12/31/96	184	09.00	370.30
COMPOUND	01/01/97-12/31/97	365	09.00	788.30
COMPOUND	01/01/98-01/15/98	15	09.00	33.94

Total Interest	3,037.76
Total Underpayment	4,925.00
Total Penalties	1,446.05

Total Amount Due	9,408.81
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Additional interest will be charged at the current rate compounded daily. Interest is charged from the original due date of the return to a date 30 days after an agreement to the additional tax is signed, or to the date of payment, if earlier. Negligence and fraud penalties, if applicable, will also continue to be charged. Generally, if notice and demand is made for payment of any amount, and that amount is paid within 10 days after the date of the notice and demand, interest on the amount paid will not be charged after the date of the notice and demand. Since additional tax is due, you may want to pay it now and limit the interest and penalty charges.

\* Interest on penalties became effective 7/19/84 (1/1/89 for Negligence and Civil Fraud) and is computed from the due date of the return unless a valid extension was filed. Extension date:

FORM 886-A	EXPLANATION OF ITEMS	SCHEDULE/EXHIBIT _____
NAME OF TAXPAYER ALEXANDER, JOHN HOWARD	 1186	YEAR/PERIOD ENDED 9212

## STANDARD PARAGRAPHS:

	PER RETURN	PER EXAM	ADJUSTMENT
1099 INCOME	0.00	1,059.00	1,059.00


We have adjusted your income to include amounts shown on Form 1099-NEC (non-employee compensation).

	PER RETURN	PER EXAM	ADJUSTMENT
OTHER INCOME	0.00	19,652.00	19,652.00

Based on statistical information from the U.S. Department of Labor, we have established amounts of personal living expenses and amounts of income needed to pay for those expenses. Since your income was not sufficient to pay for all of your personal living expenses, we have adjusted your income accordingly.

	PER RETURN	PER EXAM	ADJUSTMENT
FILING STATUS			

Since you were not married during the tax year, we figured your tax using the rates that apply to single individuals.

FORM 886-A	EXPLANATION OF ITEMS	SCHEDULE/EXHIBIT _____
NAME OF TAXPAYER ALEXANDER, JOHN HOWARD	 -1186	YEAR/PERIOD ENDED 9212

## STANDARD PARAGRAPHS:

	PER RETURN	PER EXAM	ADJUSTMENT
SE AGI ADJUSTMENT	0.00	1,463.00	(1,463.00)

The adjustments to your net income from self-employment shown in this report resulted in a change to your self-employment tax. The self-employment tax deduction has been adjusted to one-half of the recomputed amount.

Department of the Treasury - Internal Revenue Service  
Income Tax Examination Changes

Name and Address of Taxpayer ALEXANDER, JOHN HOWARD ENCINITAS CA 92024-2867		SS or EI Number: 1186		Return 1040
Person with whom examination changes were discussed		Name and Title		
1. Adjustments to Income		Tax Year End 12/31/93	Tax Year End 12/31/94	Tax Year End 12/31/95
A. 1099 INCOME		\$ 7,653.00	\$	\$
B. EXEMPTIONS		(2,350.00)	(2,450.00)	(2,500.00)
C. INTEREST		31.00	24.00	
D. OTHER INCOME		13,027.00	21,225.00	21,249.00
E. SE AGI ADJUSTMENT		(1,461.00)	(1,500.00)	(1,501.00)
F. STANDARD DEDUCTION		(3,700.00)	(3,800.00)	(3,900.00)
G.				
H.				
I.				
J.				
K.				
L.				
M.				
N.				
O.				
P.				
Q.				
R.				
S.				
2. Total Adjustments		13,200.00	13,499.00	13,348.00
3. Taxable Income Per Return or as Previously Adjusted		0.00	0.00	0.00
4. Corrected Taxable Income		13,200.00	13,499.00	13,348.00
Tax Method		TAX TABLE	TAX TABLE	TAX TABLE
Filing Status		SINGLE	SINGLE	SINGLE
5. Tax		1,984.00	2,021.00	1,999.00
6. Additional Taxes				
7. Corrected Tax Liability		1,984.00	2,021.00	1,999.00
8. Less Credits				
A.				
B.				
C.				
D.				
9. Balance (Line 7 less total of lines 8A through 8D)		1,984.00	2,021.00	1,999.00
10. Plus		2,922.00	2,999.00	3,002.00
A. SELF EMPLOYMENT TAX				
B.				
C.				
D.				
11. Total Corrected Tax Liability (Line 9 + lines 10A to 10D)		4,906.00	5,020.00	5,001.00
12. Total Tax Shown on Return or as Previously Adjusted		0.00	0.00	0.00
13. Adjustments to				
A. Special Fuels Credit				
B.				
14. Deficiency - Increase in Tax or (Overassessment - Decrease in tax) (Line 11 less Line 12 adjusted by Line 13)		4,906.00	5,020.00	5,001.00
15. Adjustments to Prepayment Credits				
16. Balance Due or Overpayment (Line 14 Adjusted by Line 15) (Excluding Interest and penalties)		\$ 4,906.00	\$ 5,020.00	\$ 5,001.00

The Internal Revenue Service has agreements with State tax agencies under which information about Federal tax, including increases or decreases, is exchanged with the States. If this change affects the amount of your State income tax, you should file the State form.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income and do not pay the required tax. The IRS may order backup withholding at 31 percent after four notices have been issued to you over a 120-day period and the tax has been assessed and remains unpaid.

Department of the Treasury - Internal Revenue Service  
Income Tax Examination Changes

Name of Taxpayer: ALEXANDER, JOHN HOWARD

SS or EI Number: [REDACTED]-1186

Return Form No. 1040

## 17. Penalties

- A. DELQ-IRC 6651(a)(1)  
 B. ESTIMATED TAX-IRC 6654  
 C.  
 D.  
 E.  
 F.  
 G.  
 H.  
 I.  
 J.  
 K.  
 L.  
 M.  
 N.

Tax Year End 12/31/93	Tax Year End 12/31/94	Tax Year End 12/31/95
\$ 1,226.50 205.56	\$ 1,255.00 260.50	\$ 1,250.25 271.17

## 18. Total Penalties

1,432.06	1,515.50	1,521.42
----------	----------	----------

19. Underpayment attributable to negligence: (1981 - 1987)  
An Addition to the tax of 50 percent of the interest due on this underpayment will accrue until paid or assessed.20. Underpayment attributable to fraud: (1982 - 1987)  
An addition to the tax of 50 percent of the interest due on this underpayment will accrue until paid or assessed.21. Underpayment attributable to Tax Motivated Transactions:  
TMT Interest will accrue and be assessed at 120 percent of the underpayment rate in accordance with IRC 6621(c).

## Summary of Taxes, Penalties and Interest:

A. Balance due or Overpayment of Taxes (line 16, page 1)	4,906.00	5,020.00	5,001.00
B. Penalties (line 18, page 2) (computed to 01/15/98)	1,432.06	1,515.50	1,521.42
C. Interest (IRC 6601) (computed to 01/15/98)	2,406.92	1,761.13	1,052.00
D. TMT Interest (computed to 01/15/98 on TMT underpayment)			
E. Amount due or refund (sum of lines A. B. C. and D.)	8,744.98	8,296.63	7,574.42

## Other Information:

Although this report is subject to review, you may consider it as your notice that your case is closed if you are not notified of an exception to these findings within 45 days after a signed copy of the report or a signed waiver, Form 870 is received by the District Director.

Examiner's Signature  
G. KisselDistrict  
Southern CaliforniaDate  
12/16/97

Consent to Assessment and Collection - I do not wish to exercise my appeal rights with the Internal Revenue Service or to contest in United States Tax Court the findings in this report. Therefore, I give my consent to the immediate assessment and collection of any increase in tax and penalties, and accept any decrease in tax and penalties shown above, plus additional interest as provided by law. It is understood that this report is subject to acceptance by the District Director.

PLEASE NOTE: if a joint return was filed, BOTH taxpayers must sign

Signature of Taxpayer

Date

Signature of Taxpayer

Date

y

Title

Date

Name of Taxpayer: ALEXANDER, JOHN HOWARD

Identification Number: [REDACTED] 1186

TOTAL

12/16/97  
3,97.01

## 9312 SCHEDULE SE - COMPUTATION OF SELF-EMPLOYMENT TAX

Primary

JOHN HOWARD ALEXANDER

[REDACTED] 1186

1.	Self-employment income		20,680.00
2.	Multiply line 1 by 0.9235		19,097.98
3.	Farm Optional Method Income		0.00
4.	Non Farm Optional Method Income		0.00
5.	Earnings subject to self-employment tax		19,097.98
6.	Maximum earnings subject to social security		57,600.00
7.	Social Security wages and tips from W-2	0.00	
8.	Unreported tips from Form 4137	0.00	
9.	Sum of lines 7 and 8		0.00
10.	Line 6 less line 9		57,600.00
11.	Multiply the smaller of line 5 or 10 by 0.1240		2,368.15
12.	Maximum amount of wages and self-employment income subject to Medicare Tax		135,000.00
13.	Total Medicare wages and tips	0.00	
14.	Unreported tips subject to Medicare Tax	0.00	
15.	Sum of lines 13 and 14		0.00
16.	Subtract line 15 from line 12		135,000.00
17.	Multiply the smaller of line 5 or 16 by 0.0290		553.84
18.	Self-Employment Tax (sum of lines 11 and 17)		2,921.99

Secondary

- -

1.	Self-employment income		0.00
2.	Multiply line 1 by 0.9235		0.00
3.	Farm Optional Method Income		0.00
4.	Non Farm Optional Method Income		0.00
5.	Earnings subject to self-employment tax		0.00
6.	Maximum earnings subject to social security		57,600.00
7.	Social Security wages and tips from W-2	0.00	
8.	Unreported tips from Form 4137	0.00	
9.	Sum of lines 7 and 8		0.00
10.	Line 6 less line 9		0.00
11.	Multiply the smaller of line 5 or 10 by 0.1240		0.00
12.	Maximum amount of wages and self-employment income subject to Medicare Tax		135,000.00
13.	Total Medicare wages and tips	0.00	
14.	Unreported tips subject to Medicare Tax	0.00	
15.	Sum of lines 13 and 14		0.00
16.	Subtract line 15 from line 12		0.00
17.	Multiply the smaller of line 5 or 16 by 0.0290		0.00
18.	Self-Employment Tax (sum of lines 11 and 17)		0.00



Name of Taxpayer: ALEXANDER, JOHN HOWARD  
Identification Number: [REDACTED] -1186

TOTAL

12/16/97  
3,97.01

## EXPLANATION OF THE DELINQUENCY PENALTY

Since your income tax return was not filed within the time limit prescribed by law and/or the tax was not paid, and you have not shown that such failure was due to reasonable cause, an addition to the tax is charged as shown below, in accordance with Section 6651(a)(1) and/or Section 6651(a)(2) of the Internal Revenue Code.

## 9312 - DELINQUENCY PENALTY

1. Delinquency penalty abated		0.00
2. Date return due	04/15/94	
3. Date return filed	07/22/97	
4. Failure to File penalty rate	0.250	
5. Failure to Pay penalty rate	0.000	
6. Total corrected tax, Form 4549, line 11		4,906.00
7. Payments on or prior to due date of return		0.00
8. Line 6 less line 7		4,906.00
9. Failure to File Penalty - line 8 multiplied by line 4		1,226.50
10. Minimum penalty if over 60 days delinquent		100.00
11. Failure to File Penalty - Greater of line 9 or line 10		1,226.50
12. Previously assessed Failure to File Penalty		0.00
13. Net Failure to File Penalty - line 11 less line 12		1,226.50
14. Failure to Pay Penalty - line 8 multiplied by line 5		0.00
15. Previously assessed Failure to Pay Penalty		0.00
16. Net Failure to Pay Penalty - line 14 less line 15		0.00
17. Total Delinquency Penalty - Sum of line 13 and 16		1,226.50

Name of Taxpayer: ALEXANDER, JOHN HOWARD

Identification Number: [REDACTED] 1186

TOTAL

12/16/97  
3,97.01

## 9312 - EXPLANATION OF THE ESTIMATED TAX PENALTY

Since you did not pay sufficient estimated tax, addition to the tax is charged as shown below, in accordance with Section 6654(a) of the Internal Revenue Code.

1. Total corrected tax liability, Form 4549, line 11					4,906.00
2. Withholding taxes					0.00
3. Line 1 less line 2 (if less than \$500, estimated penalty does not apply)					4,906.00
4. 90% of line 1					4,415.40
5. Prior year tax liability					0.00
6. The smaller of line 4 or 5 (as adjusted)					4,415.40
7. Payment					
Due Date	Apr 15, 1993	Jun 15, 1993	Sep 15, 1993	Jan 15, 1994	
8. Payment Required	1,103.85	1,103.85	1,103.85	1,103.85	
9. Payments and Credits	0.00	0.00	0.00	0.00	
10. Overpayment from Line 16		0.00	0.00	0.00	
11. Total of Lines 9 and 10		0.00	0.00	0.00	
12. Previous Qtr Underpayment		1,103.85	2,207.70	3,311.55	
13. 11 minus 12	0.00	0.00	0.00	0.00	
14. Remaining Underpayment		1,103.85	2,207.70		
15. Underpayment	1,103.85	1,103.85	1,103.85	1,103.85	
16. Overpayment	0.00	0.00	0.00	0.00	
CALCULATION OF QUARTERLY PENALTIES ATTACHED					
17. Penalty	77.27	64.36	44.88	19.05	
18. Previously Assessed Penalty				0.00	
19. Estimated Tax Penalty				205.56	

Name of Taxpayer: ALEXANDER, JOHN HOWARD  
Identification Number: [REDACTED] 1186

TOTAL

12/16/97  
3.97.01

## 9312 - CALCULATION OF THE ESTIMATED TAX PENALTY

1st Quarter Underpayment: 1,103.85

Payment Amt	Date Due	Payment Applied	No. of Days	Int. Rate	Penalty
1,103.85	04/15/93-04/15/94		260	7%	55.04
1,103.85	04/15/93-04/15/94		105	7%	22.23
1st Quarter Total \$					77.27

2nd Quarter Underpayment: 1,103.85

Payment Amt	Date Due	Payment Applied	No. of Days	Int. Rate	Penalty
1,103.85	06/15/93-04/15/94		199	7%	42.13
1,103.85	06/15/93-04/15/94		105	7%	22.23
2nd Quarter Total \$					64.36

3rd Quarter Underpayment: 1,103.85

Payment Amt	Date Due	Payment Applied	No. of Days	Int. Rate	Penalty
1,103.85	09/15/93-04/15/94		107	7%	22.65
1,103.85	09/15/93-04/15/94		105	7%	22.23
3rd Quarter Total \$					44.88

4th Quarter Underpayment: 1,103.85

Payment Amt	Date Due	Payment Applied	No. of Days	Int. Rate	Penalty
1,103.85	01/15/94-04/15/94		090	7%	19.05
4th Quarter Total \$					19.05

Total Estimated Tax Penalty \$ 205.56

Name of Taxpayer: ALEXANDER, JOHN HOWARD

Identification Number: [REDACTED]-1186

TOTAL

12/16/97  
3.97.01

## 9312 - SUMMARY OF PROPOSED PENALTIES

DESCRIPTION

AMOUNT

FAILURE TO FILE-IRC 6651(a)(1)

1,226.50

ESTIMATED TAX-IRC 6654

205.56

TOTAL PENALTIES

1,432.06

Name of Taxpayer: ALEXANDER, JOHN HOWARD

Identification Number: [REDACTED]-1186

TOTAL

12/16/97

. 3.97.01

## 9312 - TAX YEAR INTEREST COMPUTATION TO 01/15/98

Total Tax Deficiency		4,906.00
Plus Penalties*		
-Overvaluation	0.00	
-Substantial Understatement	0.00	
-Failure to File	1,226.50	
-Negligence	0.00	
-Civil Fraud	0.00	
-Accuracy Penalties	0.00	

Total Penalties*	1,226.50
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Tax Deficiency and Penalties Subject to Interest	6,132.50
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Type	Effective Dates	Days	Rate	Interest
COMPOUND	04/15/94-06/30/94	76	07.00	90.03
COMPOUND	07/01/94-09/30/94	92	08.00	126.73
COMPOUND	10/01/94-12/31/94	92	09.00	145.66
COMPOUND	01/01/95-03/31/95	90	09.00	145.73
COMPOUND	04/01/95-06/30/95	91	10.00	167.62
COMPOUND	07/01/95-12/31/95	184	09.00	315.96
COMPOUND	01/01/96-03/31/96	91	09.00	161.20
COMPOUND	04/01/96-06/30/96	91	08.00	146.35
COMPOUND	07/01/96-12/31/96	184	09.00	343.94
COMPOUND	01/01/97-12/31/97	365	09.00	732.18
COMPOUND	01/01/98-01/15/98	15	09.00	31.52

Total Interest	2,406.92
Total Underpayment	4,906.00
Total Penalties	1,432.06

Total Amount Due	8,744.98
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Additional interest will be charged at the current rate compounded daily. Interest is charged from the original due date of the return to a date 30 days after an agreement to the additional tax is signed, or to the date of payment, if earlier. Negligence and fraud penalties, if applicable, will also continue to be charged. Generally, if notice and demand is made for payment of any amount, and that amount is paid within 10 days after the date of the notice and demand, interest on the amount paid will not be charged after the date of the notice and demand. Since additional tax is due, you may want to pay it now and limit the interest and penalty charges.

\* Interest on penalties became effective 7/19/84 (1/1/89 for Negligence and Civil Fraud) and is computed from the due date of the return unless a valid extension was filed. Extension date:

FORM 886-A	EXPLANATION OF ITEMS	SCHEDULE/EXHIBIT
NAME OF TAXPAYER ALEXANDER, JOHN HOWARD	 -1186	YEAR/PERIOD ENDED 9312

## STANDARD PARAGRAPHS:

	PER RETURN	PER EXAM	ADJUSTMENT
1099 INCOME	0.00	7,653.00	7,653.00


We have adjusted your income to include amounts shown on Form 1099-NEC (non-employee compensation).

	PER RETURN	PER EXAM	ADJUSTMENT
OTHER INCOME	0.00	13,027.00	13,027.00

Based on statistical information from the U.S. Department of Labor, we have established amounts of personal living expenses and amounts of income needed to pay for those expenses. Since your income was not sufficient to pay for all of your personal living expenses, we have adjusted your income accordingly.

	PER RETURN	PER EXAM	ADJUSTMENT
INTEREST	0.00	31.00	31.00

We adjusted your interest income to reflect the amounts shown on Form 1099-INT.

FORM 886-A	EXPLANATION OF ITEMS	SCHEDULE/EXHIBIT
NAME OF TAXPAYER ALEXANDER, JOHN HOWARD	 -1186	YEAR/PERIOD ENDED 9312

## STANDARD PARAGRAPHS:

	PER RETURN	PER EXAM	ADJUSTMENT
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## FILING STATUS

Since you were not married during the tax year, we figured your tax using the rates that apply to single individuals.

	PER RETURN	PER EXAM	ADJUSTMENT
SE AGI ADJUSTMENT	0.00	1,461.00	(1,461.00)

The adjustments to your net income from self-employment shown in this report resulted in a change to your self-employment tax. The self-employment tax deduction has been adjusted to one-half of the recomputed amount.

Name of Taxpayer: ALEXANDER, JOHN HOWARD

Identification Number: [REDACTED]-1186

TOTAL

12/16/97  
3,97.01

## 9412 SCHEDULE SE - COMPUTATION OF SELF-EMPLOYMENT TAX

Primary

JOHN HOWARD ALEXANDER

[REDACTED]-1186

1. Self-employment income		21,225.00
2. Multiply line 1 by 0.9235		19,601.29
3. Farm Optional Method Income		0.00
4. Non Farm Optional Method Income		0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)		19,601.29
6. Maximum earnings subject to social security		60,600.00
7. Social Security wages and tips from W-2	0.00	
8. Unreported tips from Form 4137	0.00	
9. Sum of lines 7 and 8		0.00
10. Line 6 less line 9		60,600.00
11. Multiply the smaller of line 5 or 10 by 0.1240		2,430.56
12. Multiply line 5 by 0.0290		568.44
13. Self-Employment Tax (sum of lines 11 and 12)		2,999.00

Secondary

1. Self-employment income		0.00
2. Multiply line 1 by 0.9235		0.00
3. Farm Optional Method Income		0.00
4. Non Farm Optional Method Income		0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)		0.00
6. Maximum earnings subject to social security		60,600.00
7. Social Security wages and tips from W-2	0.00	
8. Unreported tips from Form 4137	0.00	
9. Sum of lines 7 and 8		0.00
10. Line 6 less line 9		0.00
11. Multiply the smaller of line 5 or 10 by 0.1240		0.00
12. Multiply line 5 by 0.0290		0.00
13. Self-Employment Tax (sum of lines 11 and 12)		0.00



Name of Taxpayer: ALEXANDER, JOHN HOWARD

Identification Number: [REDACTED] -1186

TOTAL

12/16/97  
3,97.01

## EXPLANATION OF THE DELINQUENCY PENALTY

Since your income tax return was not filed within the time limit prescribed by law and/or the tax was not paid, and you have not shown that such failure was due to reasonable cause, an addition to the tax is charged as shown below, in accordance with Section 6651(a)(1) and/or Section 6651(a)(2) of the Internal Revenue Code.

## 9412 - DELINQUENCY PENALTY

1. Delinquency penalty abated	0.00
2. Date return due	04/15/95
3. Date return filed	07/22/97
4. Failure to File penalty rate	0.250
5. Failure to Pay penalty rate	0.000
6. Total corrected tax, Form 4549, line 11	5,020.00
7. Payments on or prior to due date of return	0.00
8. Line 6 less line 7	5,020.00
9. Failure to File Penalty - line 8 multiplied by line 4	1,255.00
10. Minimum penalty if over 60 days delinquent	100.00
11. Failure to File Penalty - Greater of line 9 or line 10	1,255.00
12. Previously assessed Failure to File Penalty	0.00
13. Net Failure to File Penalty - line 11 less line 12	1,255.00
14. Failure to Pay Penalty - line 8 multiplied by line 5	0.00
15. Previously assessed Failure to Pay Penalty	0.00
16. Net Failure to Pay Penalty - line 14 less line 15	0.00
17. Total Delinquency Penalty - Sum of line 13 and 16	1,255.00

Name of Taxpayer: ALEXANDER, JOHN HOWARD

Identification Number: [REDACTED]-1186

TOTAL

12/16/97  
3:97.01

## 9412 - EXPLANATION OF THE ESTIMATED TAX PENALTY

Since you did not pay sufficient estimated tax, addition to the tax is charged as shown below, in accordance with Section 6654(a) of the Internal Revenue Code.

1. Total corrected tax liability, Form 4549, line 11					5,020.00
2. Withholding taxes					0.00
3. Line 1 less line 2 (if less than \$500, estimated penalty does not apply)					5,020.00
4. 90% of line 1					4,518.00
5. Prior year tax liability					0.00
6. The smaller of line 4 or 5 (as adjusted)					4,518.00
7. Payment					
Due Date	Apr 15, 1994	Jun 15, 1994	Sep 15, 1994	Jan 15, 1995	
8. Payment Required	1,129.50	1,129.50	1,129.50	1,129.50	
9. Payments and Credits	0.00	0.00	0.00	0.00	
10. Overpayment from Line 16		0.00	0.00	0.00	
11. Total of Lines 9 and 10		0.00	0.00	0.00	
12. Previous Qtr Underpayment		1,129.50	2,259.00	3,388.50	
13. 11 minus 12	0.00	0.00	0.00	0.00	
14. Remaining Underpayment		1,129.50	2,259.00		
15. Underpayment	1,129.50	1,129.50	1,129.50	1,129.50	
16. Overpayment	0.00	0.00	0.00	0.00	
CALCULATION OF QUARTERLY PENALTIES ATTACHED					
17. Penalty	94.57	81.36	59.04	25.53	
18. Previously Assessed Penalty				0.00	
19. Estimated Tax Penalty				260.50	

9412 - CALCULATION OF THE ESTIMATED TAX PENALTY.

1st Quarter Underpayment: 1,129.50

Payment Amt	Date Due	Payment Applied	No. of Days	Int. Rate	Penalty
1,129.50	04/15/94-04/15/95		076	7%	16.46
1,129.50	04/15/94-04/15/95		092	8%	22.78
1,129.50	04/15/94-04/15/95		092	9%	25.62
1,129.50	04/15/94-04/15/95		090	9%	25.07
1,129.50	04/15/94-04/15/95		015	10%	4.64
1st Quarter Total \$					94.57

2nd Quarter Underpayment: 1,129.50

Payment Amt	Date Due	Payment Applied	No. of Days	Int. Rate	Penalty
1,129.50	06/15/94-04/15/95		015	7%	3.25
1,129.50	06/15/94-04/15/95		092	8%	22.78
1,129.50	06/15/94-04/15/95		092	9%	25.62
1,129.50	06/15/94-04/15/95		090	9%	25.07
1,129.50	06/15/94-04/15/95		015	10%	4.64
2nd Quarter Total \$					81.36

3rd Quarter Underpayment: 1,129.50

Payment Amt	Date Due	Payment Applied	No. of Days	Int. Rate	Penalty
1,129.50	09/15/94-04/15/95		015	8%	3.71
1,129.50	09/15/94-04/15/95		092	9%	25.62
1,129.50	09/15/94-04/15/95		090	9%	25.07
1,129.50	09/15/94-04/15/95		015	10%	4.64
3rd Quarter Total \$					59.04

4th Quarter Underpayment: 1,129.50

Payment Amt	Date Due	Payment Applied	No. of Days	Int. Rate	Penalty
1,129.50	01/15/95-04/15/95		075	9%	20.89
1,129.50	01/15/95-04/15/95		015	10%	4.64
4th Quarter Total \$					25.53

Total Estimated Tax Penalty \$ 260.50

Name of Taxpayer: ALEXANDER, JOHN HOWARD

Identification Number: [REDACTED] 1186 TOTAL

12/16/97  
3,97.01

## 9412 - SUMMARY OF PROPOSED PENALTIES

DESCRIPTION

AMOUNT

FAILURE TO FILE-IRC 6651(a)(1)

1,255.00

ESTIMATED TAX-IRC 6654

260.50

TOTAL PENALTIES

1,515.50

Name of Taxpayer: ALEXANDER, JOHN HOWARD  
 Identification Number: [REDACTED]-1186 TOTAL

12/16/97  
 3.97.01

## 9412 - TAX YEAR INTEREST COMPUTATION TO 01/15/98

Total Tax Deficiency		5,020.00
Plus Penalties*		
-Overvaluation	0.00	
-Substantial Understatement	0.00	
-Failure to File	1,255.00	
-Negligence	0.00	
-Civil Fraud	0.00	
-Accuracy Penalties	0.00	

Total Penalties*	1,255.00
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Tax Deficiency and Penalties Subject to Interest	6,275.00
--------------------------------------------------	----------

Type	Effective Dates	Days	Rate	Interest
COMPOUND	04/15/95-06/30/95	76	10.00	132.01
COMPOUND	07/01/95-12/31/95	184	09.00	297.34
COMPOUND	01/01/96-03/31/96	91	09.00	151.70
COMPOUND	04/01/96-06/30/96	91	08.00	137.72
COMPOUND	07/01/96-12/31/96	184	09.00	323.67
COMPOUND	01/01/97-12/31/97	365	09.00	689.03
COMPOUND	01/01/98-01/15/98	15	09.00	29.66

Total Interest	1,761.13
Total Underpayment	5,020.00
Total Penalties	1,515.50

Total Amount Due	8,296.63
------------------	----------

Additional interest will be charged at the current rate compounded daily. Interest is charged from the original due date of the return to a date 30 days after an agreement to the additional tax is signed, or to the date of payment, if earlier. Negligence and fraud penalties, if applicable, will also continue to be charged. Generally, if notice and demand is made for payment of any amount, and that amount is paid within 10 days after the date of the notice and demand, interest on the amount paid will not be charged after the date of the notice and demand. Since additional tax is due, you may want to pay it now and limit the interest and penalty charges.

\* Interest on penalties became effective 7/19/84 (1/1/89 for Negligence and Civil Fraud) and is computed from the due date of the return unless a valid extension was filed. Extension date:

FORM 886-A

## EXPLANATION OF ITEMS

SCHEDULE/EXHIBIT

NAME OF TAXPAYER  
ALEXANDER, JOHN HOWARD

[REDACTED]-1186

YEAR/PERIOD ENDED  
9412

## STANDARD PARAGRAPHS:

	PER RETURN	PER EXAM	ADJUSTMENT
OTHER INCOME	0.00	21,225.00	21,225.00


Based on statistical information from the U.S. Department of Labor, we have established amounts of personal living expenses and amounts of income needed to pay for those expenses. Since your income was not sufficient to pay for all of your personal living expenses, we have adjusted your income accordingly.

	PER RETURN	PER EXAM	ADJUSTMENT
INTEREST	0.00	24.00	24.00

We adjusted your interest income to reflect the amounts shown on Form 1099-INT.

	PER RETURN	PER EXAM	ADJUSTMENT
FILING STATUS			

Since you were not married during the tax year, we figured your tax using the rates that apply to single individuals.

FORM 886-A	EXPLANATION OF ITEMS	SCHEDULE/EXHIBIT _____
NAME OF TAXPAYER ALEXANDER, JOHN HOWARD	 -1186	YEAR/PERIOD ENDED 9412

## STANDARD PARAGRAPHS:

	PER RETURN	PER EXAM	ADJUSTMENT
SE AGI ADJUSTMENT	0.00	1,500.00	(1,500.00)

The adjustments to your net income from self-employment shown in this report resulted in a change to your self-employment tax. The self-employment tax deduction has been adjusted to one-half of the recomputed amount.

Name of Taxpayer: ALEXANDER, JOHN HOWARD  
 Identification Number: [REDACTED]-1186 TOTAL

12/16/97  
 3.97.01

## 9512 SCHEDULE SE - COMPUTATION OF SELF-EMPLOYMENT TAX

Primary

JOHN HOWARD ALEXANDER

[REDACTED]-1186

1. Self-employment income		21,249.00
2. Multiply line 1 by 0.9235		19,623.45
3. Farm Optional Method Income		0.00
4. Non Farm Optional Method Income		0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)		19,623.45
6. Maximum earnings subject to social security		61,200.00
7. Social Security wages and tips from W-2	0.00	
8. Unreported tips from Form 4137	0.00	
9. Sum of lines 7 and 8		0.00
10. Line 6 less line 9		61,200.00
11. Multiply the smaller of line 5 or 10 by 0.1240		2,433.31
12. Multiply line 5 by 0.0290		569.08
13. Self-Employment Tax (sum of lines 11 and 12)		3,002.39

## Secondary

1. Self-employment income		0.00
2. Multiply line 1 by 0.9235		0.00
3. Farm Optional Method Income		0.00
4. Non Farm Optional Method Income		0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)		0.00
6. Maximum earnings subject to social security		61,200.00
7. Social Security wages and tips from W-2	0.00	
8. Unreported tips from Form 4137	0.00	
9. Sum of lines 7 and 8		0.00
10. Line 6 less line 9		0.00
11. Multiply the smaller of line 5 or 10 by 0.1240		0.00
12. Multiply line 5 by 0.0290		0.00
13. Self-Employment Tax (sum of lines 11 and 12)		0.00



Name of Taxpayer:

ALEXANDER, JOHN HOWARD

12/16/97

Identification Number:

[REDACTED]-1186

TOTAL

3.97.01

## EXPLANATION OF THE DELINQUENCY PENALTY

Since your income tax return was not filed within the time limit prescribed by law and/or the tax was not paid, and you have not shown that such failure was due to reasonable cause, an addition to the tax is charged as shown below, in accordance with Section 6651(a)(1) and/or Section 6651(a)(2) of the Internal Revenue Code.

## 9512 - DELINQUENCY PENALTY

1. Delinquency penalty abated	0.00
2. Date return due	04/15/96
3. Date return filed	07/22/97
4. Failure to File penalty rate	0.250
5. Failure to Pay penalty rate	0.000
6. Total corrected tax, Form 4549, line 11	5,001.00
7. Payments on or prior to due date of return	0.00
8. Line 6 less line 7	5,001.00
9. Failure to File Penalty - line 8 multiplied by line 4	1,250.25
10. Minimum penalty if over 60 days delinquent	100.00
11. Failure to File Penalty - Greater of line 9 or line 10	1,250.25
12. Previously assessed Failure to File Penalty	0.00
13. Net Failure to File Penalty - line 11 less line 12	1,250.25
14. Failure to Pay Penalty - line 8 multiplied by line 5	0.00
15. Previously assessed Failure to Pay Penalty	0.00
16. Net Failure to Pay Penalty - line 14 less line 15	0.00
17. Total Delinquency Penalty - Sum of line 13 and 16	1,250.25

Name of Taxpayer: ALEXANDER, JOHN HOWARD  
 Identification Number: [REDACTED]-1186 TOTAL

12/16/97  
 3:97.01

## 9512. - EXPLANATION OF THE ESTIMATED TAX PENALTY

Since you did not pay sufficient estimated tax, addition to the tax is charged as shown below, in accordance with Section 6654(a) of the Internal Revenue Code.

1. Total corrected tax liability, Form 4549, line 11					5,001.00
2. Withholding taxes					0.00
3. Line 1 less line 2 (if less than \$500, estimated penalty does not apply)					5,001.00
4. 90% of line 1					4,500.90
5. Prior year tax liability					0.00
6. The smaller of line 4 or 5 (as adjusted)					4,500.90
7. Payment Due Date	Apr 15, 1995	Jun 15, 1995	Sep 15, 1995	Jan 15, 1996	
8. Payment Required	1,125.23	1,125.23	1,125.23	1,125.23	
9. Payments and Credits	0.00	0.00	0.00	0.00	
10. Overpayment from Line 16		0.00	0.00	0.00	
11. Total of Lines 9 and 10		0.00	0.00	0.00	
12. Previous Qtr Underpayment		1,125.23	2,250.46	3,375.69	
13. 11 minus 12	0.00	0.00	0.00	0.00	
14. Remaining Underpayment		1,125.23	2,250.46		
15. Underpayment	1,125.23	1,125.23	1,125.23	1,125.23	
16. Overpayment	0.00	0.00	0.00	0.00	

## CALCULATION OF QUARTERLY PENALTIES ATTACHED

17. Penalty	103.35	84.54	58.56	24.72
18. Previously Assessed Penalty				0.00
19. Estimated Tax Penalty				271.17

Name of Taxpayer: ALEXANDER, JOHN HOWARD

12/16/97

Identification Number: [REDACTED] 1186

TOTAL

3.97.01

## 9512 - CALCULATION OF THE ESTIMATED TAX PENALTY

1st Quarter Underpayment: 1,125.23

Payment Amt	Date Due	Payment Applied	No. of Days	Int. Rate	Penalty
1,125.23	04/15/95-04/15/96		076	10%	23.43
1,125.23	04/15/95-04/15/96		184	9%	51.05
1,125.23	04/15/95-04/15/96		091	9%	25.18
1,125.23	04/15/95-04/15/96		015	8%	3.69
1st Quarter Total \$					103.35

2nd Quarter Underpayment: 1,125.23

Payment Amt	Date Due	Payment Applied	No. of Days	Int. Rate	Penalty
1,125.23	06/15/95-04/15/96		015	10%	4.62
1,125.23	06/15/95-04/15/96		184	9%	51.05
1,125.23	06/15/95-04/15/96		091	9%	25.18
1,125.23	06/15/95-04/15/96		015	8%	3.69
2nd Quarter Total \$					84.54

3rd Quarter Underpayment: 1,125.23

Payment Amt	Date Due	Payment Applied	No. of Days	Int. Rate	Penalty
1,125.23	09/15/95-04/15/96		107	9%	29.69
1,125.23	09/15/95-04/15/96		091	9%	25.18
1,125.23	09/15/95-04/15/96		015	8%	3.69
3rd Quarter Total \$					58.56

4th Quarter Underpayment: 1,125.23

Payment Amt	Date Due	Payment Applied	No. of Days	Int. Rate	Penalty
1,125.23	01/15/96-04/15/96		076	9%	21.03
1,125.23	01/15/96-04/15/96		015	8%	3.69
4th Quarter Total \$					24.72

Total Estimated Tax Penalty \$ 271.17

Name of Taxpayer: ALEXANDER, JOHN HOWARD

12/16/97

Identification Number: [REDACTED]-1186

TOTAL

3.97.01

## 9512 - SUMMARY OF PROPOSED PENALTIES

DESCRIPTION	AMOUNT
FAILURE TO FILE-IRC 6651(a)(1)	1,250.25
ESTIMATED TAX-IRC 6654	271.17
TOTAL PENALTIES	1,521.42

Name of Taxpayer: ALEXANDER, JOHN HOWARD  
 Identification Number: [REDACTED]-1186 TOTAL

12/16/97  
 3,97.01

## 9512 - TAX YEAR INTEREST COMPUTATION TO 01/15/98

Total Tax Deficiency	5,001.00
Plus Penalties*	
-Overvaluation	0.00
-Substantial Understatement	0.00
-Failure to File	1,250.25
-Negligence	0.00
-Civil Fraud	0.00
-Accuracy Penalties	0.00

Total Penalties*	1,250.25
------------------	----------

Tax Deficiency and Penalties Subject to Interest	6,251.25
--------------------------------------------------	----------


Type	Effective Dates	Days	Rate	Interest
COMPOUND	04/15/96-06/30/96	76	08.00	104.70
COMPOUND	07/01/96-12/31/96	184	09.00	294.15
COMPOUND	01/01/97-12/31/97	365	09.00	626.19
COMPOUND	01/01/98-01/15/98	15	09.00	26.96

Total Interest	1,052.00
Total Underpayment	5,001.00
Total Penalties	1,521.42

Total Amount Due	7,574.42
------------------	----------

Additional interest will be charged at the current rate compounded daily. Interest is charged from the original due date of the return to a date 30 days after an agreement to the additional tax is signed, or to the date of payment, if earlier. Negligence and fraud penalties, if applicable, will also continue to be charged. Generally, if notice and demand is made for payment of any amount, and that amount is paid within 10 days after the date of the notice and demand, interest on the amount paid will not be charged after the date of the notice and demand. Since additional tax is due, you may want to pay it now and limit the interest and penalty charges.

\* Interest on penalties became effective 7/19/84 (1/1/89 for Negligence and Civil Fraud) and is computed from the due date of the return unless a valid extension was filed. Extension date:

FORM 886-A	EXPLANATION OF ITEMS	SCHEDULE/EXHIBIT
NAME OF TAXPAYER ALEXANDER, JOHN HOWARD	 -1186	YEAR/PERIOD ENDED 9512

## STANDARD PARAGRAPHS:

	PER RETURN	PER EXAM	ADJUSTMENT
OTHER INCOME	0.00	21,249.00	21,249.00

Based on statistical information from the U.S. Department of Labor, we have established amounts of personal living expenses and amounts of income needed to pay for those expenses. Since your income was not sufficient to pay for all of your personal living expenses, we have adjusted your income accordingly.

	PER RETURN	PER EXAM	ADJUSTMENT
FILING STATUS			

Since you were not married during the tax year, we figured your tax using the rates that apply to single individuals.

	PER RETURN	PER EXAM	ADJUSTMENT
SE AGI ADJUSTMENT	0.00	1,501.00	(1,501.00)

The adjustments to your net income from self-employment shown in this report resulted in a change to your self-employment tax. The self-employment tax deduction has been adjusted to one-half of the recomputed amount.

GOVERNMENT  
EXHIBIT

P

5219

Department of the Treasury - Internal Revenue Service

Form 668 (Y)(c)

(Rev. February 2004)

## Notice of Federal Tax Lien

Area:

SMALL BUSINESS/SELF EMPLOYED AREA #3

Lien Unit Phone: (800) 913-6050

Serial Number

397022907

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer JOHN HOWARD ALEXANDER

Residence

6350 WHITE HORSE ROAD  
GREENVILLE, SC 29611

**IMPORTANT RELEASE INFORMATION:** For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
6700	12/31/2001	XXX-XX-1186	07/30/2007	08/29/2017	320000.00
6700	12/31/2002	XXX-XX-1186	07/30/2007	08/29/2017	421000.00
6700	12/31/2003	XXX-XX-1186	07/30/2007	08/29/2017	245000.00
6700	12/31/2004	XXX-XX-1186	07/30/2007	08/29/2017	43000.00



2007104813

T/LIEN  
1 PG

Book:MI 22

Page:848-848

October 22, 2007 03:22:20 PM

Rec:\$10.00

Cnty Tax:\$0.00

State Tax:\$0.00

FILED IN GREENVILLE COUNTY, SC

FILED FOR RECORD IN GREENVILLE COUNTY, SC ROD

2007104813

Book:MI 22

Page:848-848

October 22, 2007 03:22:20 PM

Place of Filing

REGISTER OF DEEDS  
GREENVILLE SQUARE  
GREENVILLE, SC 29601

Total \$ 1029000.00

This notice was prepared and signed at JACKSONVILLE, FL, on this,

the 11th day of October, 2007.

Signature

for CECELIA G HILL

Title

REVENUE OFFICER

23-13-1732

(803) 253-3112

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)


Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)  
CAT. NO 60025X

US00314

GOVERNMENT  
EXHIBIT

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Form 668 (Y)(c) (Rev. February 2004)		4811 Department of the Treasury - Internal Revenue Service		<b>Notice of Federal Tax Lien</b>	
Area: SMALL BUSINESS/SELF EMPLOYED AREA #3 Lien Unit Phone: (800) 913-6050		Serial Number 393410507		For Optional Use by Recording Office	
<p>As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.</p>					
Name of Taxpayer JOHN HOWARD ALEXANDER					
Residence 6350 WHITE HORSE ROAD GREENVILLE, SC 29611					
<b>IMPORTANT RELEASE INFORMATION:</b> For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).					
Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
6700	12/31/2000	XXX-XX-1186	06/25/2007	07/25/2017	123000.00
<div style="text-align: center;">  <p>2007098123 T/LIEN 1 PG Book:MI 21 Page 1931-1931 October 01, 2007 03:35:24 PM Rec \$10.00 Cnty Tax \$0.00 State Tax \$0.00 <b>FILED IN GREENVILLE COUNTY, SC</b></p> <p><b>FILED FOR RECORD IN GREENVILLE COUNTY, SC ROD</b> 2007098123 Book:MI 21 Page:1931-1931 October 01, 2007 03:35:24 PM <i>Timothy J. Kennedy</i></p> </div>					
Place of Filing REGISTER OF DEEDS GREENVILLE SQUARE GREENVILLE, SC 29601					Total \$ 123000.00

This notice was prepared and signed at JACKSONVILLE, FL, on this,

the 24th day of September, 2007.

Signature <i>R. A. Mitchell</i> for CECELIA G HILL	Title REVENUE OFFICER (803) 253-3112	23-13-1732
-------------------------------------------------------	--------------------------------------------	------------

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien.  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)  
CAT. NO 60025X

US00312



GOVERNMENT  
EXHIBIT

N

Form 668(Y)

(Rev. 10-1999)

Department of the Treasury - Internal Revenue Service

## Amended Notice of Federal Tax Lien

Small Business/Self Employed Area: 03  
Lien Unit Phone: (800) 913-6050Serial Number  
213402405

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

## Name of Taxpayer

John Howard Alexander



2008052584

T/LIEN

1 PG

Book:MI 29

Page:1906-1906

## Residence

2435 East North Suite105  
Greenville, SC 29615

June 04, 2008 03:56:34 PM

Rec:\$10.00

Cnty Tax:\$0.00

State Tax:\$0.00

FILED IN GREENVILLE COUNTY, SC

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1990	██████-1186	11/23/1998	12/23/2008	\$11,036.62
1040	12/31/1991	██████-1186	11/16/1998	12/16/2008	\$10,244.75
1040	12/31/1992	██████-1186	11/16/1998	12/16/2008	\$10,064.53
1040	12/31/1993	██████-1186	11/16/1998	12/16/2008	\$9,354.06
1040	12/31/1994	██████-1186	11/16/1998	12/16/2008	\$8,869.80
1040	12/31/1995	██████-1186	11/16/1998	12/16/2008	\$8,095.33

FILED FOR RECORD IN GREENVILLE COUNTY, SC ROD

2008052584

Book:MI 29

Page:1906-1906

June 04, 2008 03:56:34 PM

This Notice of Federal Tax Lien is filed to correct the assessment dates on the original lien recorded February 17, 2005 as Doc# 2005014106. All other information on the original notice filed is correct and that instrument remains in full force and effect.

## Place of Filing

Register of Deeds  
Greenville Square  
Greenville, SC 29601

Total

\$57,665.09

This notice was prepared and signed at 1835 Assembly Street, Columbia SC, on this, the 3rd day of June, 2008.

## Signature

Cecelia G. Hill, Employee # - 57-10048

## Title

Revenue Officer, Phone # - 803-253-3112

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)

Part 1 - Recording Office

Form 668(Y) (Rev. 10-1999)

US00318

GOVERNMENT  
EXHIBIT

M

8662

Department of the Treasury - Internal Revenue Service

Form 668 (Y)(c)

(Rev. February 2004)

## Notice of Federal Tax Lien

## Area:

SMALL BUSINESS/SELF EMPLOYED AREA #4

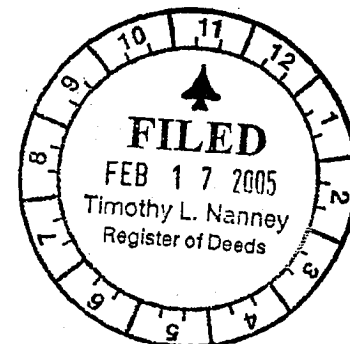
Lien Unit Phone: (410) 962-1871

## Serial Number

213402405

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.



Name of Taxpayer JOHN HOWARD ALEXANDER

Residence 2435 EAST NORTH STREET SUITE 105  
GREENVILLE, SC 29615

**IMPORTANT RELEASE INFORMATION:** For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1990	1186	09/29/1997	10/29/2007	
1040	12/31/1990	1186	08/23/1998	09/22/2008	11036.62
1040	12/31/1991	1186	09/29/1997	10/29/2007	
1040	12/31/1991	1186	08/16/1998	09/15/2008	10244.75
1040	12/31/1992	1186	09/29/1997	10/29/2007	
1040	12/31/1992	1186	08/16/1998	09/15/2008	10064.53
1040	12/31/1993	1186	09/29/1997	10/29/2007	
1040	12/31/1993	1186	08/16/1998	09/15/2008	9354.06
1040	12/31/1994	1186	09/29/1997	10/29/2007	
1040	12/31/1994	1186	08/16/1998	09/15/2008	8869.80
1040	12/31/1995	1186	09/29/1997	10/29/2007	
1040	12/31/1995	1186	08/16/1998	09/15/2008	8095.33
FILED FOR RECORD IN GREENVILLE COUNTY SC R.O.D. OFFICE AT 11:00 AM 02 17 05 RECORDED IN FED TAX BOOK PAGE 0000 THRU 0000 DOC # 2005014106					
Place of Filing REGISTER OF DEEDS GREENVILLE SQUARE GREENVILLE, SC 29601					Total \$ 57665.09

The notice was prepared and signed at BALTIMORE, MD, on this,

the 08th day of February, 2005.

FEB 17 2005

14106 ✓

Signature

C. Sherwood

for CECELIA G. HILL

Title

SPF ADVISOR  
(803) 253-3112

24-03-1324

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)  
CAT. NO 60025X

US00311

GOVERNMENT  
EXHIBIT

Q

Form 668(Y)

(Rev. 10-1999)

Department of the Treasury - Internal Revenue Service

## Notice of Federal Tax Lien

Small Business/Self Employed Area: 03  
Lien Unit Phone: (800) 913-6050

Serial Number

443395208

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

## Name of Taxpayer

John-Howard Alexander, as Trustee  
of the Alexander Family Trust, nominee of John Howard Alexander

## Residence

2435 E North St # 105  
Greenville, SC 29615-1442



2008047682

T/LIEN

2 PGS

Page: 1064-1065

May 20, 2008 02:00:26 PM

Rec:\$10.00

Cnty Tax:\$0.00

State Tax:\$0.00

FILED IN GREENVILLE COUNTY, SC

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1990	XXX-XX-1186	11/23/1998	12/23/2008	\$12,176.12
1040	12/31/1991	XXX-XX-1186	11/16/1998	12/16/2008	\$11,408.75
1040	12/31/1992	XXX-XX-1186	11/16/1998	12/16/2008	\$11,295.77
1040	12/31/1993	XXX-XX-1186	11/16/1998	12/16/2008	\$10,580.56
1040	12/31/1994	XXX-XX-1186	11/16/1998	12/16/2008	\$10,124.80
1040	12/31/1995	XXX-XX-1186	11/16/1998	12/16/2008	\$8,095.33
Civ Pen	12/31/2000	XXX-XX-1186	06/25/2007	07/25/2017	\$123,010.00
Civ Pen	12/31/2001	XXX-XX-1186	07/30/2007	08/29/2017	\$320,010.00
Civ Pen	12/31/2002	XXX-XX-1186	07/30/2007	08/29/2017	\$421,000.00
Civ Pen	12/31/2003	XXX-XX-1186	07/30/2007	08/29/2017	\$245,000.00
Civ Pen	12/31/2004	XXX-XX-1186	07/30/2007	08/29/2017	\$43,000.00

See Attachment for Description of Property

## Place of Filing

Register of Deeds  
Greenville County  
Greenville SC

Total

\$1,215,701.33

This notice was prepared and signed at 1835 Assembly Street, Columbia SC, on this, the 19th day of May, 2008.

## Signature

Title

Cecelia G. Hill, Employee # - 57-10048

Revenue Officer, Phone # - 803-253-3112

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)

Part 1 - Recording Office

Form 668(Y) (Rev. 10-1999)

US00315

## Attachment to Form 668y

In the matter of John-Howard Alexander, as Trustee of the Alexander Family Trust, nominee of John Howard Alexander

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### Property Description:

ALL that certain piece, parcel or lot of land, situate, lying and being in the State of South Carolina, County of Greenville, being known and designated as Lot No. 1 and part of Lot No. 2 on a plat of Farmington Acres recorded in the Office of the Register of Deeds for Greenville County, South Carolina, in Plat Book GGG at Page 183 and on a more recent survey prepared by Freeland & Associates dated October 25, 1979 and recorded in Plat Book 7-K at Page 92, reference to said plat is hereby craved for a complete metes and bounds description.

THIS BEING the same property conveyed unto Miriam Getz by deed of Jackie Lee Hammack dated November 3, 1994 and recorded November 4, 1994 in the Register of Deeds Office for Greenville County South Carolina in Book 1588 at Page 816.

FILED FOR RECORD IN GREENVILLE COUNTY, SC ROD  
2008047682 Book: MI 29 Page: 1064-1065  
May 20, 2008 02:00:26 PM

*Timothy J. Hamner*